

Effective 5/13/2014

Superseded 5/10/2016

63I-5-201 Internal auditing programs -- State agencies.

- (1)
 - (a) The departments of Administrative Services, Agriculture, Commerce, Heritage and Arts, Corrections, Workforce Services, Environmental Quality, Health, Human Services, Natural Resources, Public Safety, and Transportation, and the State Tax Commission shall conduct various types of auditing procedures as determined by the agency head or governor.
 - (b) The governor may, by executive order, require a state agency not described in Subsection (1) (a) to establish an internal audit program.
 - (c) The governor shall ensure that each state agency that reports to the governor has adequate internal audit coverage.
- (2)
 - (a) The Office of the Court Administrator shall establish an internal audit program under the direction of the Judicial Council, including auditing procedures for courts not of record.
 - (b) The Judicial Council may, by rule, require other judicial agencies to establish an internal audit program.
- (3)
 - (a) Dixie State University, the University of Utah, Utah State University, Salt Lake Community College, Southern Utah University, Utah Valley University, Weber State University, and Snow College shall establish an internal audit program under the direction of the Board of Regents.
 - (b) The State Board of Regents may issue policies requiring other higher education entities or programs to establish an internal audit program.
- (4) The State Office of Education shall establish under the direction of the State Board of Education an internal audit program that provides internal audit services for each program administered by the State Office of Education.
- (5) Subject to Section 32B-2-302.5, the internal audit division of the Department of Alcoholic Beverage Control shall establish an internal audit program under the direction of the Alcoholic Beverage Control Commission.